POWER OF ATTORNEY TO PROSECUTE APPLICATIONS BEFORE THE USPTO

I hereby revoke all previous powers of attorney given in the application identified in the attached statement under 37 CFR 3.73(b).									
I hereby appoint:									
Practitioners associated with the Customer Number:			27765						
CR OR	OR								
Practitioner(s) named below (if more than ten patent practitioners are to be named, then a customer number must be used):									
Name F		Registration			Registration				
<u> </u>			Number			Number			
-									
L									
as attorney(s) or agent(s) to represent the undersigned before the United States Patent and Trademark Office (USPTO) in connection with any and all patent applications assignment documents attached to this form in coord									
attached to this form in accordance with 37 CFR 3.73(b).									
Please change the correspondence address for the application identified in the attached statement under 37 CFR 3.73(b) to:									
1	27765								
_	Ine address associated with Customer Number:								
OR Fin	m or		***************************************						
Firm or Individual Name									
Address									
City	·····	<u> </u>	State		Zip				
Country			L						
<u> </u>									
Telephoi	ne			Email					
	Name and Addr								
Innovation Epi Incorporation									
7F, No.248-1, SinSheng Rd. , Cianjhen District, Kaohsiung City, Taiwan, R.O.C.									
A copy of this form, together with a statement under 37 CFR 3.73(b) (Form PTO/SB/96 or equivalent) is required to be									
filed in each application in which this form is used. The statement under 37 CFR 3.73(b) may be completed by one of the practitioners appointed in this form if the appointed practitioner is authorized to act on behalf of the assignee,									
and mus	t identify the	application in which this Po	omted practitions wer of Attorney is	s to be filed.	act on behalf of the	assignee,			
and must identify the application in which this Power of Attorney is to be filed. SIGNATURE of Assignee of Record									
The individual whose signature and title is supplied below is authorized to act on behalf of the assignee									
Signature	(he	- Cheng-Chia	小圖間		Date AUG 28	2007			
Name	Cheng-Ch	niang Chen ()			Telephone +886-7-8	313-3033			
Title	President	-							
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This collection of information is required by 37 CFR 1.31, 1.32 and 1.33. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.11 and 1.14. This collection is estimated to take 3 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

Under the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number.

STATEMENT UNDER 37 CFR 3.73(b)							
Applicant/Patent Owner: Innovation Epi Incorporation							
Application No./Patent No.: US 6,858,873 B2 Filed/Issue Date: 02/22/2005							
Entitled: SEMICONDUCTOR DIODE HAVING A SEMICONDUCTOR DIE WITH A SUBSTRATE AND MULTIPLE FILMS APPLIED THEREOVER							
Innovation Epi Incorporation , a corporation							
(Name of Assignee) (Type of Assignee, e.g., corporation, partners	ship, university, government agency, etc.)						
states that it is: 1. the assignee of the entire right, title, and interest; or							
2. an assignee of less than the entire right, title and interest (The extent (by percentage) of its ownership interest is%)							
in the patent application/patent identified above by virtue of either:							
A. An assignment from the inventor(s) of the patent application/patent identified above. The assignment was recorded in the United States Patent and Trademark Office at Reel, Frame, or for which a copy thereof is attached.							
OR B. A chain of title from the inventor(s), of the patent application/patent identified above, to the current assignee as follows:							
1 From: Ming-Kwei Lee To: Chia Ta World Co. Ltd							
1. From: Ming-Kwei Lee To: Chia Ta World Co., Ltd. The document was recorded in the United States Patent and Trademark Office at Reel 012523 , Frame 0305 , or for which a copy thereof is attached.							
2. From: Chia Ta World Co., Ltd. To: Innovation Epi Incorporation							
The document was recorded in the United States Patent and Trademark Office at							
Reel, Frame, or for which a copy thereof is attached.							
3. From:To:To:The document was recorded in the United States Patent and Trademark Office at							
Reel, Frame, or for which a copy thereof is attached.							
Additional documents in the chain of title are listed on a supplemental sheet.							
As required by 37 CFR 3.73(b)(1)(i), the documentary evidence of the chain of title from the original owner to the assignee was, or concurrently is being, submitted for recordation pursuant to 37 CFR 3.11.							
[NOTE: A separate copy (i.e., a true copy of the original assignment document(s)) must Division in accordance with 37 CFR Part 3, to record the assignment in the records 302.08]	be submitted to Assignment of the USPTO. <u>See</u> MPEP						
The undersigned (whose title is supplied below) is authorized to act on behalf of the assigned than Chang - Chang	AUG 2 8 2007						
Signature	Date						
Cheng-Chiang Chen	+886-7-813-3033						
Printed or Typed Name	Telephone Number						
President							
Title							

This collection of information is required by 37 CFR 3.73(b). The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.11 and 1.14. This collection is estimated to take 12 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

Form of Recordable Patent Assignment and Reservation

For good and valuable consideration, the receipt of which is hereby acknowledged, and subject to the reservations stated in the Patent Assignment Agreement between parties,

Chia Ta World Co., Ltd., a corporation organized and existing under the laws of TAIWAN,

(hereinafter "ASSIGNOR(S)")

HEREBY grants and assigns to

Innovation Epi Incorporation, a corporation organized and existing under the laws of TAIWAN,

(hereinafter "ASSIGNEE(S)")

all of the ASSIGNOR(S)'s rights, title and interest in and to the United States Letters Patent(s) and patent application(s) identified in Exhibit A attached hereto, (hereinafter, collectively, "ASSIGNED PATENT(S)"), to have and to hold the same, unto ASSIGNEE(S) for his/their own use and enjoyment and for the use and enjoyment of his/their successors and assigns, including all damages for infringement of any of the ASSIGNED PATENT(S) and the sole right to sue therefore under such ASSIGNED PATENT(S), for the full term(s) of all such ASSIGNED PATENT(S), subject to all rights granted under the ASSIGNED PATENT(S) to third parties by ASSIGNOR(S) prior to the effective date of the said Patent Assignment Agreement.

ASSIGNOR(S) hereby reserve(s) and retain(s), for the benefit of himself/themselves and his/their subsidiaries and their successors and assigns, the rights and licenses set forth in the Patent Assignment Agreement.

Signature: 1A Ho Wu
Ta-Ho Wu, President

Chia Ta World Co., Ltd.

Date: 24 th AnG. 07

Exhibit A

United States Letters Patent(s)

Serial No.	Patent No.	Issue Date
1	6,858,873	2005/02/22

End of Exhibit A